

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 1233 of 1999

A C T O
V/S
M/S SONI BROS

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. RAJESH JOSHI, Mr. KS YADAV, Mr. JL PUROHIT, Ms. REKHA BORANA, Mr. LALIT for Mr. DINESH MEHTA, Mr. ANIL JOSHI for Mr. SANJEEV JOHARI, Ms. ABHILASHA for Mr. VIKAS BALIA, Mr. ARVIND SHRIMALI, for the respondent

Date of Order : 7.9.2007

HON'BLE SHRI N P GUPTA, J.

ORDER

This order decides the bunch of cases listed as Appendix-I. This bunch involves common question of law about liability of penalty under Section 78(5), or corresponding provisions of the old Act of 1954. The controversy has already been decided by me vide judgment dt. 5.9.2007, passed in bunch of the revisions led by S.B. Civil Revision No. 555/2003 A.C.T.O., F/S. Sri Ganganagar Vs. M/s. Dev Trading Co. In accordance with the principles propounded in the aforesaid judgment in Dev Trading Co.'s case, the cases in Appendix I are divided into three categories, being Schedule-A, Schedule-B and Schedule-C, and by allowing these revisions also, the impugned orders of the learned Tax Board, and the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh, and in accordance with the principles propounded by this Court in the aforesaid judgment in M/s. Dev Trading Co.'s case.

(N P GUPTA), J.

Appendix-I

SCHEDULE :- A

- 1 C.R. 299/2001 BELL CEREMICKS Vs.A C T O
- 2 C.R. 590/2002 C T O HANUMANGARG Vs.M/S GOYAL INDUSTRIES
- 3 C.R. 718/2002 ACTO WARD II CIRCLE B SRINGAGANGAR Vs.M/S GANGA NAGAR TIMBER SRIGANGANAGAR
- 4 C.R. 751/2002 ACTO FLYING SQUAD II JODHPUR Vs.M/S JANTA AGRICULTURE & TROLLY PARTS JU
- 5 C.R. 770/2002 ASSISTANT C T O SRIGANGANAGAR Vs.M/S RALCHEM LIMITED
- 6 C.R. 776/2002 ASSISTANT COMMISSIONER PALI Vs.M/S MUKESH KUMAR NAVEEN CHANDRA SUMERPUR
- 7 C.R. 796/2002 ASS. C T O SRIGANGANAGAR Vs.M/S SANJAY OIL MILLS
- 8 C.R. 852/2002 ASSISTANT COMMERCIAL TAXES OFFICER Vs.M/S CHOUDHARY KRISHI VIKAS MACHINERY
- 9 C.R. 854/2002 A C T O SRIGANGANAGAR Vs.M/S KARTAR SINGH HARI SINGH & COM
- 10 C.R. 858/2002 ASSTT.COMM.TAXES OFFICER,ABU ROAD Vs.M/S.GAYATRI UDHYOG ,BARMER
- 11 C.R. 860/2002 COMM.TAXES OFFICER Vs.M/S.HIND TIMBER STORE
- 12 C.R. 861/2002 ASS. C T O JODHPUR Vs.M/S NAGAL TIMBER MART
- 13 C.R. 866/2002 A C T O PALI Vs.M/S SITA MARKETING JODHPUR
- 14 C.R. 900/2002 ASS. C T O SRIGANGANAGAR Vs.M/S MK STEELS
- 15 C.R. 901/2002 A C T O CHITTORGARG Vs.M/S OM PRAKASH PROPRIETOR
- 16 C.R. 907/2002 ASSTT.COMM.TAXES OFFICER, JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION
- 17 C.R. 915/2002 ASSTT.COMM.TAXES OFFICER,FLYING,JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION
- 18 C.R. 989/2002 ACTO ABU ROAD Vs.M/S RAJMAL BHAGAJI PALI MARWAR
- 19 C.R. 992/2002 ACTO W-II, CIR A, BHILWARA Vs.TALESARA TECHNOTRADE, UDAIPUR
- 20 C.R. 1012/2002 ACTO, FL.SQUAD, JODHPUR Vs.MS. INDIAN GUM INDUSTRIES
- 21 C.R. 1167/2002 ACTO, ANTI EVASION II, SRIGANGANAGAR Vs.MS.LUPIN AGRO CHEMICALS LTD.
- 22 C.R. 1202/2002 ASSISTANT COMMERCIAL TAXES OFFICE JODHPU Vs.M/S BHARAT TRADING COMOPANY
- 23 C.R. 1207/2002 ACTO, WARD-III,CIR.A, BHILWARA Vs.MS. MADHUMILAN IND.,SPG DIV.
- 24 C.R. 1224/2002 ACTO, ANTI EV.-I, ABU ROAD Vs.MS. VK SALES CORPORATION
- 25 C.R. 1226/2002 ACTO, WARD-II,CIR.B, UDAIPUR Vs.MS. PANNALAL C/O MS. MEENA COAL MERCHAN
- 26 C.R. 1229/2002 ACTO, FLYING SQUAD-II, JODHPUR Vs.MS. PUKHRAJ BHANWARLAL & CO.
- 27 C.R. 1253/2002 ACTO, ANTI EV.-I, ABU ROAD Vs.MS. HARENDRA SINGH NARAIN SINGH
- 28 C.R. 1311/2002 ACTO, ANTI EV.-II,JODHPUR Vs.MS. RAVI ENTERPRISES
- 29 C.R. 1317/2002 ACTO, FLYING SQUAD-II, JODHPUR Vs.M/S HANUMAN TIMBERS
- 30 C.R. 1318/2002 ACTO,ANTI EV.-II,JODHPUR Vs.M/S JAI AGENCIES
- 31 C.R. 1319/2002 ACTO, FLYING SQUAD-I, JODHPUR Vs.MS. HARIHAR MANTUNG CHEMICALS
- 32 C.R. 1323/2003 ACTO, W-I,SIROHI Vs.M/S DINESH CHAND R.AGARWAL
- 33 C.R. 627/2005 C.T.O.,A/E, HANUMANGARH Vs.M/S BHATTAR & CO.

SCHEDULE : - B

- 1 C.R. 795/2002 ASSISTANT COM. TAXES OFFICER HANUMANGARG Vs.M/S JAGDAMBA TRADERS
- 2 C.R. 902/2002 ACTO WARD I CIRCLE NIMBAHERA Vs.M/S SHYAM KIRANA STORE
- 3 C.R. 908/2002 A C T O PALI Vs.M/S SATYA NARAYAN
- 4 C.R. 947/2002 A C T O PALI Vs.M/S SATYA NARAYAN
- 5 C.R. 1248/2002 A C T O JODHPUR Vs.M/S KD MAHESHWARI AND COMPANY

SCHEDULE : - C

- 1 C.R. 1233/1999 A C T O Vs.M/S SONI BROS
- 2 C.R. 613/2002 ASSISTANT COMMERCIAL TAXES OFFICE PALI Vs.M/S KIRAN SABUN UDHYOG
- 3 C.R. 909/2002 ACTO ANTI EVASION I JODHPUR Vs.M/S DOONGAR MAL RAM CHANDRA BARMER
- 4 C.R. 1254/2002 ACTO, ANTI EV.,ABU ROAD Vs.MS. SWASTIK FERTLIZERS & CHEM. LTD.
- 5 C.R. 1310/2002 ACTO, WARD-III, PALI Vs.M/S SAMAY MARKETING, JAIPUR